



Indiana Judicial Nominating Commission
30 South Meridian Street
Suite 500
Indianapolis, IN 46204
(317) 232-4706

APPLICATION
FOR THE
INDIANA TAX COURT

(SEE INSTRUCTIONS)

Deadline – Monday, September 20, 2010

I. Provide your:

A. Full legal name and any former names.

Randle Brawner Pollard. No former names

B. Current home and office addresses, including email addresses and telephone numbers.

**Home: 6451 Eastern Range Road
Indianapolis, IN 46234
(317) 858-7706
Randlepollard@gmail.com**

**Work: Associate Professor of Law
Widener University School of Law
3800 Vartan Way
Harrisburg, PA 17106
(717)-541-1985
rbpollard@widener.edu**

C. Date and place of birth.

July 4, 1963, Milwaukee, Wisconsin

D. Spouse's name (if married).

Juval O. Scott

- II. Complete a State Police release form printed on green paper. Include the release only with the original application and not with the copies.

See Attachment A.

- III. Attach a recent photograph of you to the front of the original application and to each copy of your application.

See Attachment B.

- IV. A. State in what county you currently reside and since what date.

Hendricks County, September 2009.

- B. List all previous counties of residence, with dates.

Marion County, September 1999 – August 2009

- C. When were you admitted to the Indiana Bar?

September 15, 2004

- D. Are you currently on active status?

Yes

- E. What is your attorney number?

24748-49

- V. A. List below all colleges and universities you attended other than law schools. Attach a certified transcript from each to the original application and attach copies of each transcript to each application copy. (If your social security number is on your transcripts, redact it before copying.)

<u>School</u>	<u>Dates Enrolled</u>	<u>Degree or Certificate</u>
Hampton University, Hampton, VA,	8/81-5/85,	B.S. in Accounting, Magna Cum Laude (High Honors)

For transcripts, see Attachment C.

B. List below all law schools and post-J.D. programs attended. Attach a certified transcript from each to the original application and attach copies of each transcript to each application copy. (If your social security number is on your transcripts, redact it before copying.)

<u>School</u>	<u>Dates Enrolled</u>	<u>Degree and Class Rank</u>
---------------	-----------------------	------------------------------

Georgetown University Law Center, Washington, D.C.,	8/85-5/88,	Juris Doctor.
--	-------------------	----------------------

Georgetown University Law Center, Washington, D.C.,	8/93-12/95,	Masters of Law in Taxation.
--	--------------------	------------------------------------

For transcripts, see Attachment D.

C. Describe any academic honors, awards, and scholarships you received and when.

- **Academic Scholarship – Hampton University - 1981**
- **Leadership Award – Black Law Student Association, Georgetown University Law Center, 1988**
- **Business Editor, Journal of Law and Technology, Georgetown University Law Center, 1987-1988.**

Other Awards (During and after law school):

- **2002 – Section of the Year, Tax Law Section, National Bar Association (Co-Chair of the Tax Law Section).**
- **2006 - The Indiana Lawyer Newspaper “Up and coming Lawyer”**

- VI. A. Provide your employment history since graduation from college, including titles or positions, locations, and dates.

Current Employment

Associate Professor 2009 to present

WIDENER UNIVERSITY SCHOOL OF LAW, Harrisburg, PA

Teaching course curriculum in the areas of federal and state taxation and business entity law, including the following courses: Federal Income Taxation of Individuals, State and Local Taxation, and Business Organizations. Develop syllabi, teaching models, and peer-to-peer teaching to foster collaborative learning. Perform academic research focusing on tax policy of tax exempt financing of public and private facilities.

Tax Attorney 2008 to present

SOLE PRACTITIONER, Indianapolis, IN

Represent clients in litigation matters in the areas of general business transactions and federal and state tax controversy. Represent and advise clients in municipal bonds issuances, low income housing tax credits, and general federal, state and local matters.

Previous Legal Employment

Inheritance Tax Manager 2008 - 2009

MARION COUNTY ASSESSOR, Indianapolis, IN

Supervised and trained inheritance tax staff responsible for reviewing and auditing tax returns and supporting documentation. Interpreted Indiana law pertaining to the imposition of inheritance taxes. Assisted the Marion County Superior Court Probate Division in the processing of inheritance tax returns. Assisted members of the public in complying with inheritance tax laws.

Senior Counsel 2004 - 2008

ICE MILLER, Indianapolis, IN

Provided advice on federal tax exemption and federal tax arbitrage compliance for bond issuances amounting to several hundred million dollars in exempt facility bonds (e.g., 2008 Indianapolis Airport Midfield Terminal), qualified mortgage bonds, and governmental bond issuances. Provided federal and state tax analysis to various public and private sector clients including the Indianapolis City-County Council and Indiana local township governments in preparation of their annual budgets

Domestic Tax Counsel 1999 - 2004**ELI LILLY AND COMPANY, Indianapolis, IN**

Led tax compliance personnel in resolving state and local tax audits in the areas of sales & use, property, and income taxes. Provided federal income tax audit support, including responding to Internal Revenue Service's information document requests regarding research and development tax credits and transfer pricing. Advised company's private foundations on donations and transactions to comply with federal tax laws and regulations.

Tax Manager – Washington National Tax 1997 - 1999**KPMG LLP, Washington, D.C.**

Instructor at KPMG national training of tax professionals. Led technical review of nationally submitted state and local tax products and ideas from KPMG offices. Managed engagement teams of tax professionals for developing and implementing new tax products for clients. Counseled clients on multi-state income and franchise tax, sales and transaction tax issues. Managed state and local tax team's largest state tax minimization project for KPMG in the Mid Atlantic Region.

Tax/Bond/Bankruptcy Attorney 1991 - 1997**OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA, Washington, D.C.**

Defended the District of Columbia's real property and income tax assessments as lead counsel in litigation. Advised District of Columbia agencies of the enforceability of tax liens and negotiated with taxpayers in delinquent tax workouts. Reviewed, negotiated and drafted transaction documents as lead in-house counsel for the District of Columbia's issuance of general obligation and industrial revenue municipal bonds. Represented and advised District of Columbia agencies in the filing of proof of claims in bankruptcy matters, and negotiated settlements with debtors.

Real Estate/Tax Attorney 1990 - 1991**GALLAGHER, EVELIUS & JONES, Baltimore, MD**

Represented and advised non-profit clients (hospitals, churches, universities) in real estate matters, including coordinating construction management teams, drafting real estate financing documents, and preparing subscription agreements for low income housing tax credit syndications.

Corporate Attorney 1988 - 1990

WHITEFORD, TAYLOR & PRESTON, Baltimore, MD

Drafted promissory notes, buy-sell, employment and non-competition agreements, and other documents for corporate clients. Represented banks in commercial loan closings and workouts. Represented and advised clients in general litigation matters.

Previous Employment – During Law School

Summer Associate 1987

DEPARTMENT OF JUSTICE, UNITED STATE MARSHALS SERVICE

Legislative Assistant Intern 1986

THE HONORABLE SENATOR WILLIAM PROXMIRE

Researched and drafted policy papers on tax, banking and education issues for use by the Washington, D.C. office. Monitored meetings of the Senate Committee on Banking, Housing and Urban Affairs.

B. If applicable, describe the nature and extent of your practice of law, present and former, and provide the names of your partners, associates, office mates, and employers.

See above descriptions of law practice since graduating from law school. For names of supervisors, see Attachment E.

C. Describe the extent of your jury experience, if any.
None.

D. If applicable, describe the nature and extent of your judicial experience, including a description of your experience presiding over jury trials, if any.

For over six years as an assistant general attorney general for the District of Columbia, I represent the District of Columbia in over 400 tax litigation cases. The majority of these cases were settled in court ordered mediation. A few of my cases went to trial which consisted of a bench trial. Of the cases that went to trial, one was not settled before verdict. The case that was fully adjudicated was decided in my clients favor by the granting of my motion for directed verdict.

- VII. A. If applicable, list by caption, case number, and filing date up to five of your trial or appellate briefs and/or written judicial opinions.

Not Applicable

B. If applicable, list up to five legislative drafts or court rules you have written or to which you contributed significantly. Refer to them by official citation, by date, and by subject matter.

Not Applicable

C. If applicable, list up to five of your contributions to legal journals or other legal publications. Provide titles, official citations, and a brief description of the subject matter.

“Responding to IRS Audit Notices”, co-authored, May/June 1996, National Bar Association Magazine.

Article submitted for publication – September 2010, titled, *Who’s Going to Pick Up the Trash? – Using the Build America Bond Program to Help State and Local Governments’ Cash Deficits*

D. Include with your application copies of any four of the written materials listed above in Section VII. A., B., and C. (An adequate sampling can usually be supplied in 75 pages or less.)

See Attachment F.

E. Describe the nature and extent of any *pro bono* legal services you have contributed.

I have provided pro bono tax matter representation in Baltimore, Maryland, Washington, D.C., and in Indianapolis (through Community Organizations Legal Assistance Project, Inc.).

F. Identify the five most significant legal matters entrusted to you whether as a judge or lawyer, and describe why you believe them to be so.

Tax Counsel on Bond Counsel Team for Municipal Bond Issuances.

I served as tax counsel on bond counsel's legal team, on several municipal bond issuances. Some of the major issuances are listed below:

- The Indianapolis Local Public Improvement Bond Bank Bonds, Series 2004 I (\$218,735,000)
- Indianapolis Airport Authority Airport Revenue Bonds, Series 2005 A (\$197,385,000)
- Bond Series 2006 H (Fort Harrison Reuse Authority Project) and \$11,795,000 Fort Harrison Military Base Reuse District Tax Increment Bonds, Series 2006.

Consolidation of the Indianapolis Police Department and Marion County Sheriff's Department - 2006

I represented the Indianapolis Marion County City-County Council in drafting and negotiating the final consolidation legislation. The consolidation legislation was passed and was a major structural change in City-County government.

Indiana Tax Restructuring Legislation - 2002

I led Eli Lilly and Company's technical support of lobbying effort for tax restructuring during the Indiana General Assembly's Legislative Session and Special Sessions of 2002. Many Ideas that I help communicate to legislators was incorporated in the legislation passed by the Indiana General Assembly.

G. Provide the names, addresses, and telephone numbers of three attorneys who have been your professional adversaries in your practice or who have litigated substantial cases in your court and who would be in positions to comment on your qualifications for appointment to the Indiana Tax Court.

Opposing counsel on tax litigation matter in the District of Columbia:

**Scott Bolden, Managing Partner
Read & Smith LLP
1301 K Street, N.W.
Suite 1100 - East Tower
Washington, D.C. 20005
202.414.9200**

- VIII. A. Describe your efforts, achievements, or contributions (including written work, speeches, or presentations) toward the improvement of the law, the legal system, or the administration of justice.

See response to VII.C.

- B. Describe your efforts, achievements, or contributions (including written work, speeches, or presentations) concerning civic, political, or social issues.

For over fifteen years, I have been active in the American Bar Association Section of Taxation (ABA) and the National Bar Association (NBA). In my leadership position with the ABA, I was Co-Chair of the Diversity Committee and helped design programs to bring more diverse attorneys to the membership of the ABA Section of Taxation. As Co-Chair of the NBA Tax Law Section, I have lead initiatives to attract diverse college and law students to practicing law in the area of tax. I have also served in leadership positions (Vice President, President-Elect) with the Marion County Bar Association, Indianapolis, Indiana

- C. List any memberships and offices you have held in civic or charitable organizations, including dates and descriptions of the purposes of the organizations and of your involvement.

Board Member, Community Organizations Legal Assistance Project, Inc. – Term January 2000 to June 2004

- D. List any memberships and offices you have held in professional organizations, including dates and descriptions of the purposes of the organizations and of your involvement.

- Marion County Bar Association, Vice President, 2008 – 2009; President Elect, December 2010**
- American Bar Association, Section of Taxation, Member, 1990 to present**
- National Bar Association, Tax Law Section, Co-Chair; 2005 to present; Member, 1990 to present**
- National Association of Bond Lawyers, Member, 1991 - 2007**
- Indiana State Board of Education, 2002 – 2006**
- Commissioner, Indianapolis Housing Agency 2005-2007**
- Board Member, Community Organizations Legal Assistance Project, Inc. – Term January 2000 to June 2004**

- • **Treasurer, Indianapolis Private Industry Council - Term: July 2002 – July 2007**

E. List any memberships you hold in social clubs or organizations. If any restrict its membership on the basis of race, sex, religion, or national origin, please describe your efforts within the organization to eliminate restrictions.

**Alpha Phi Alpha Fraternity, Inc.
Sigma Pi Phi Boulé Fraternity, Inc.**

F. Indicate your experience teaching law, and provide the dates, names of institutions or programs, and a description of the subject matter taught.

Associate Professor 2009 to present

WIDENER UNIVERSITY SCHOOL OF LAW, Harrisburg, PA

Teaching course curriculum in the areas of federal and state taxation and business entity law, including the following courses: Federal Income Taxation of Individuals, State and Local Taxation, and Business Organizations. Develop syllabi, teaching models, and peer-to-peer teaching to foster collaborative learning. Perform academic research focusing on tax policy of tax exempt financing of public and private facilities.

Adjunct Professor 1999 - 2000

**INDIANA UNIVERSITY-PURDUE UNIVERSITY AT INDIANAPOLIS,
KELLEY SCHOOL OF BUSINESS, Indianapolis, IN**

Course: Federal Taxation I

Adjunct Professor 1996 - 1998

DAVID A. CLARKE SCHOOL OF LAW, Washington, D.C.

Courses: Federal Income Taxation of Individuals; Federal Income Taxation of Gifts and Estates

G. Describe your hobbies and other leisure activities.

I enjoy playing golf, tennis and snow skiing. I am a jazz enthusiast.

- IX. A. Provide names, addresses, and telephone numbers of three professional references other than those listed in Section VII. G.

Richard Wilson, Assistant Attorney General, Office of the Attorney General of the District of Columbia

441 4th Street, NW, Suite 1145S, Washington, DC 20001

317.724.7831

Mark S. Shublak, Partner, Ice Miller
One American Square, Suite 2900, Indianapolis, IN 46282-0200
317.236.5981

Francina A. Dlouhy, Partner, Baker & Daniels
300 N. Meridian Street, Suite 2700, Indianapolis, Indiana 46204
317.237.1210

B. Provide names, addresses, and telephone numbers of three personal references other than those listed in VII. G.

Melvin T.E. Hardy, Acting IRS/SPEC Territory Manager, Washington DC/Maryland Territory
8401 Corporate Drive Suite 300, Landover, MD 20785
202-927-9288/FAX 202-927-9325

Shelia F. Jenkins, Executive Director, Community Organizations Leal Assistance Project, Inc.
1802 North Illinois Street, Indianapolis, IN 46202
317.921.8806

Vincent Williams, Attorney At Law
749 Ashland Avenue, River Forrest, Illinois 60305
708.366.6071 or 312.287.5456

C. List any lawsuits or legal proceedings in any jurisdiction, including bankruptcies and dissolutions, to which you have been a party. Provide dates, case numbers, names of other parties, and, if needed, a brief explanation.

In July 2008, I was laid off from my law firm, Ice Miller. The loss of this position, accompanied with a divorce in 2007, forced me to file bankruptcy in March 2009. The case information is as follows: In re Randle Brawner Pollard, Case No. 09-03780-FJO-13, Chapter 13, United States Bankruptcy Court, Southern District of Indiana. Federal and state taxes are a part my Chapter 13 plan and are being paid fully. I am in compliance with my bankruptcy plan.

D. If you ever have been arrested or cited for any violation of the law other than for routine traffic violations, provide dates, jurisdictions, and an explanation of the event and its resolution.

On May 4, 1996, the police were called to my residence in Washington, D.C. of 1417 Massachusetts Avenue, S.E., Apartment #2, 20003, due to a disturbance involving a verbal dispute with a friend. I was taken into custody released shortly thereafter. Charges of simple assault were brought and dismissed. There was no conviction or plea presented. To the best of my knowledge and after much research and inquiry, there is no record or “paperwork” regarding this matter.

E. If you are or have been a member of the Bar of any other state, identify the jurisdiction and provide dates.

- **State of Maryland Bar** **6/14/1989**
- **District of Columbia Bar** **1/10/1990**
- **State of Wisconsin Bar** **12/14/1999**

F. If you have been disciplined or cautioned, formally or informally, by the Indiana Supreme Court Disciplinary Commission, by the Indiana Commission on Judicial Qualifications, by the Indiana Supreme Court, or by similar entities in any other jurisdiction, identify each instance by date, case number if applicable, and describe the circumstances and the nature of the outcome or resolution.

None

G. If you have any outstanding federal, state, or local tax obligations, please itemize and explain.

See referenced bankruptcy matter.

- X. A. Attach a recent statement from your physician describing your general physical condition.

See Attachment G.

B. Within the past three years, have you been diagnosed or treated for an emotional or mental condition or illness, including any condition that involves treatment for drug or alcohol use? If so, provide the dates of assessment and/or treatment and the names and addresses of your doctors or other treatment providers.

None.

D. Are you able to perform the essential functions of Judge on the Indiana Tax Court, with or without accommodation?

Yes.

DATE

APPLICANT'S SIGNATURE

PRINTED NAME

WAIVER AND STATEMENT OF CONSENT

The undersigned applicant authorizes the release to the Indiana Judicial Nominating Commission or its staff or agents any records, reports, and documents, whether or not otherwise confidential, which may be requested by the Commission in the performance of its evaluations of candidates pursuant to I.C. § 33-27-3-2. The scope of this authorization extends to, but is not necessarily limited to, requests from the Commission for Federal, State or local tax records, criminal and driving histories from any jurisdiction, attorney and judicial disciplinary records from any jurisdiction, whether pending or closed, and credit reports and histories. The undersigned releases and discharges the Judicial Nominating Commission, its individual members, its employees, agents and representatives, the Indiana State Police, the Indiana Department of Revenue, the Indiana Supreme Court Disciplinary Commission and any other agency or person or their agents or representatives providing information to the Commission from any and all liability arising from the furnishing and use of information concerning the undersigned applicant.

The undersigned agrees and understands that the Indiana Judicial Nominating Commission or its members, agents, or employees, may interview or otherwise consult with members of the legal, judicial, and general community concerning the professional qualifications and the integrity of the applicant, that the name of the applicant will be released by the Commission upon its receipt of the application and this waiver, and that if, pursuant to I.C. § 33-27-3-2(d), the applicant is given further consideration as a candidate after the Commission's initial screening of candidates, or if no such screening occurs and all applicants are considered, the application will be made public. This waiver does not constitute an election by the applicant pursuant to I.C. § 33-27-3-2(g)(3)(C) to authorize the release of investigatory records which are excepted from public inspection pursuant to I.C. § 33-27-3-2(g)(1) and (2).

The undersigned agrees to immediately supplement this application upon any event or circumstance substantially affecting any answer provided in the application.

The undersigned acknowledges having read the Instructions attached to the application.

The undersigned agrees to resign from office or membership in any political organization upon submission of this application.

The undersigned affirms that, if nominated by the Judicial Nominating Commission to the Governor and thereafter appointed to this judicial office, the candidate will accept the appointment.

DATE

APPLICANT'S SIGNATURE

PRINTED NAME